

AUDIT CHECK LIST* - AREAS REGULARLY REVIEWED

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Last Updated July 2024

ACCOUNTING AND FINANCIAL CONTROLS

- Expenditures
 - [PPM 5-4b](#), [PPM 5-4c](#), [PPM 5-25a-j](#)
 - Detailed monthly reconciliations of accounts are performed (including Paw Place orders, Wildcat Store charges, petty cash reimbursements & scholarships)
 - Appropriate reconciler/supervisor approval obtained for expenditures/reconciliations
 - Banner approval limits are appropriate
 - Expenditures are within budgets
 - Expenditures are for legitimate university purposes
 - Supporting documents (Wildcat Store receipts, Printing IDB's etc.) are on file and tie to expenditures (keep on file for 4 years, 7 years for P-Card)
 - Supporting documentation adequately identifies the university purpose of expenditures, list of participants when food/meals are provided etc.
 - Accounting Services has authorized any off-campus bank accounts used by department
 - Employee awards and gifts exceeding \$50 are processed through Payroll
 - Gift cards and other items given to employees/students are adequately tracked and signed for by recipients
 - Requisitions are not used to request payment of services to an employee
 - Purchases over \$2,500 and any amount requiring a contract are initiated through processing a purchase requisition (No Confirmation Orders/After the Fact POs)
- Cell Phone Stipends
 - [PPM 3-65](#)
 - The university "[Employee Mobile Communication Services Agreement](#)" form is completed annually & kept on file
 - PARs for stipends are properly approved
 - Stipends are appropriate for job type
- Equipment / Surplus Property
 - [PPM 5-27](#), [5-28](#), [10-1](#), Computing Documentation Standard
 - Department verifies their equipment inventory at least annually
 - AssetWorks is used to track required computing equipment (10-1)
 - Inventoried items are on hand & secured
 - Department has appropriate documentation on file for items transferred or surplus
- Deposit of Funds / Accounts Receivable (Cash Handling Procedures)
 - [PPM 5-3](#), [5-11a](#), [10-4](#)
 - Departmental cash handling procedures are formalized in writing
 - Appropriate segregation of duties are maintained - billing, receiving, depositing & reconciling functions performed by multiple people
 - Payment Card Industry (PCI) requirements are followed (See PPM 10-4) - Appropriate controls are in place to protect information
 - Credit cards are processed using an approved university system such as TouchNet, Transact or NetSuite
 - All transactions are documented by either an electronic cashiering system, a cash register tape or a hand written receipt
 - Cashiers operate out of separate cash register drawers and reconcile their drawers at the end of their shifts
 - All checks are restrictively endorsed immediately upon receipt "For Deposit Only to WSU"
- Petty Cash Reimbursements
 - [PPM 5-11](#)
 - Purchases are for legitimate university purposes
 - Appropriate approval has been obtained
 - Reimbursements are under \$200
 - No split transactions are made
 - Appropriate supporting receipt/documentation has been attached
- Grants & Sponsored Projects
 - [PPM 5-4d](#)
 - Appropriate approvals are obtained on contracts & supporting documentation
 - Expenditures are in accordance to requirements
 - Other restrictions are followed
 - Time & effort reporting requirements are met
 - Final & other required reports are submitted per requirements
- A "Check Receipt Log" is used when appropriate to record & reconcile checks received in the mail
- Voided transactions & hand written corrections to cash register tapes are approved in writing by a supervisor
- Funds received are properly secured - Safe combinations are changed when personnel change & restricted to 2-3 people
- Funds are deposited at Cashier's Office or approved area by end of the next business working day in order for the university to comply with Utah Code 51-4-2(2)(a)
- A cash report is used to deposit funds unless funds are deposited electronically
- Deposits over \$1,000 are delivered to the Main Cashier's Office by University Police - If between \$500 - \$1,000, two employees or Police deliver deposits
- Adequate reconciliations of funds received to deposits made are performed
- Deposit amounts agree to supporting documentation
- Supporting documentation is kept on file (keep on file for 7 years) Cash equivalents are properly secured & tracked (gift cards, parking tags, lab cards etc.)
- Accounts receivables are processed through Accounting Services
- Departmental change funds are authorized by Accounting Services - Change fund amounts are appropriate

*Please Note: This check list is not all inclusive of all areas audited by Internal Audit

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PERSONNEL POLICIES

- Hourly (Including Adjunct Hourly) Employees
 - [PPM 3-2, 3-2a, 3-14](#)
 - PARs, W-4s & I-9s are on file and TAS is setup before a student is allowed to work
 - PARs are approved by appropriate supervisor
 - Hourly employees do not work more than 59 hours per pay period
 - The appropriate supervisor approves recorded hours worked in TAS
 - A "Cell Phone/Non Campus Computer Use Agreement for TAS" form is on file for employees approved to work/log onto TAS off-campus or are unable to connect to Weber's secure WiFi (Eduroam) while on campus
 - A smart phone may be used to log on TAS on campus if Weber's secure WiFi system is used
- Overtime/Compensatory Time (Non-Exempt)
 - [PPM 3-2a](#)
 - All time worked and comp time used is recorded and appropriately approved in Weber's Time Entry Approval system
 - Non-exempt employees have been properly compensated for all overtime worked per FLSA requirements
 - Accumulated compensatory time hours earned in excess of 90 hrs is paid as overtime
- Vacation / Sick Leave
 - [PPM 3-20, PPM 3-21](#)
 - Appropriate documentation is kept by the department to track leave taken
 - Leave taken is approved by the appropriate supervisor in Leave Tracker
- Employment of Relatives and Household Members
 - [PPM 3-6](#)
 - Prohibits 1) employees from directly supervising other employees with whom they have a nepotistic relationship, 2) An employee may not hire or engage in the duties of a direct supervisor over an individual who has a nepotistic relationship with the employee's superior, 3) A supervisor may not be the direct supervisor over two individuals who have a nepotistic relationship with each other.
 - Exceptions to this policy requires written VP or President approval & HR Review every 2 years

- Criminal Background Checks
 - [PPM 3-5a](#)
 - Background checks were performed on applicable personnel prior to their start of employment at WSU
- Supplemental Pay
 - [PPM 3-48, PPM 3-50](#)
 - Appropriate supervisor approvals were obtained for "salaried non-faculty" personnel receiving extra compensation. Compensation in excess of 33.3% of their base salary was approved by the appropriate VP (3-48)
 - Appropriate approvals were obtained for "faculty" exceeding policy limit (3-50)
- Employee Training
 - All applicable employees are current with OSHA and other safety related training
 - Employees are current with other applicable training - Defensive Driving Certification, FERPA, Information Security, PCI DSS, & Title IX etc.

INFORMATION SECURITY POLICIES AND PROCEDURES

- Access Controls
 - [PPM 10-1, PPM 5-44, PPM 5-44a](#)
 - Current employees access to university systems and orgs is appropriate
 - Transferred employees access was modified to reflect new duties & orgs
 - Terminated employees no longer have access to BANNER & other university systems
 - Department regularly reviews employees system access (at least once a year)
 - Keys for terminated & transferred employees are returned to Facilities Management
 - Terminated & transferred employees Prox access to buildings is removed
- Desktop Security / Data Loss Prevention
 - [PPM 10-1, PPM 10-2, PPM 10-3](#), Computing Documentation Standard

- Computers have Management Policy Framework (CrowdStrike) installed and running
- Passwords are not shared
- Computing equipment is properly tagged & tracked
- Operating system updates are set to run automatically
- Automatic locks are set for no longer than 20 minutes
- Firewalls are turned on
- File/Printer Sharing, Internet Information Services (IIS) are turned off
- Peer to Peer (P2P) software is not installed
- All cloud services/software used by the department is licensed and properly approved for use
- Sensitive information is adequately protected (encrypted or locked up in filing cabinet/drawer) and properly shredded or disposed of when no longer needed
- Third-party contracts are in place to protect shared university data
- Backups of data are properly secured
- Computing labs have freezing or wiping software installed on computers
- Other items listed in policies and standards
- Any exceptions to PPM 10-1 have been approved by the Information Security Office (ISO) and Information Security Task Force (ISTF)

OTHER AREAS OFTEN REVIEWED

- Department Survey
- Tuition Benefits ([PPM 3-42, 3-42a, 3-42b](#))
- Scholarship Awarding Processes
- Shop Supplies & Resale Inventory
- Compliance with Board of Regents (BOR) Auxiliary Enterprise Policies ([R550](#) and [R555](#))
- Student Clubs
- Compliance with Industry Standards & Best Business Practices
- Other Regulations, Policies & Procedures Unique to a Specific University Department

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